



Horndean Parish Council

NOTICE OF MEETING

A MEETING OF THE FINANCE AND GENERAL PURPOSES COMMITTEE WILL BE HELD ON MONDAY 17 OCTOBER 2022 AT 7.00pm in JUBILEE HALL.

Members of the Committee Cllr D Alexander (Chairman), Cllr Mrs L Evans, Cllr A Forbes, Cllr B Raymond, Cllr T Attlee, Cllr P Little are summoned to attend.

Carla Baverstock-Jones GCILEx, FSLCC, MCMI
Chief Officer

11 October 2022

AGENDA

1. To receive apologies for absence.
2. **Declaration of interest: Members are reminded of their responsibility to declare any disclosable pecuniary interest which they may have in any item of business on the agenda no later than when that item is reached. Unless dispensation has been granted, you may not participate in any discussion of, or vote on, or discharge any function related to any matter in which you have a pecuniary interest as defined by regulations made by the Secretary of State under the Localism Act 2011. You must withdraw from the room or chamber when the meeting discusses and votes on the matter.**
3. **To open the meeting to members of the public to enable them to address questions to Parish Councillors. *The period of time which is designated for public participation shall not exceed 20 minutes. Each member of the public is entitled to speak once only in respect of business itemised on the agenda and shall not speak for more than 3 minutes. A question asked by a member of public during public participation session at a meeting shall not require a response or debate.***
4. To approve the Minutes of the Finance and General Purposes Committee meeting held on the 01 August 2022.
5. To receive and consider the quarterly Management Accounts for the period ending 30 September 2022.
6. To receive and consider the revised Draft Budget for 2023/2024.
7. To receive and consider the applications in respect of the following grants:
 - Community Lunch Club - £250
 - Home-Start Butser - £500



HORNDEAN PARISH COUNCIL

FINANCE AND GENERAL PURPOSES COMMITTEE MEETING

**MINUTES OF THE FINANCE AND GENERAL PURPOSES
COMMITTEE MEETING HELD AT JUBILEE HALL ON
1st August 2022 AT 7:00 PM**

PRESENT: Cllr D Alexander (Chairman), Cllr B Raymond and Cllr T Attlee

IN ATTENDANCE: Simon Ritson, Responsible Financial Officer, Susan Blake (Minute Taker);

**PUBLIC
ATTENDANCE:** One member of the public present.

F&GP 009/22/23 TO RECEIVE APOLOGIES FOR ABSENCE

Apologies of absence were received from Cllr P Little, Cllr A Forbes, Cllr J Lay and Mrs L Evans.

F&GP 010/22/23 TO RECEIVE ANY DECLARATIONS OF INTEREST

No declarations of interest were received.

F&GP 011/22/23 TO OPEN THE MEETING TO MEMBERS OF THE PUBLIC

The meeting was duly opened to members of the public.

**F&GP 012/22/23 TO ELECT A VICE CHAIRMAN TO THE FINANCE AND GENERAL
PURPOSES COMMITTEE**

Cllr A Forbes re-appointed as Vice Chairman, Cllr D Alexander proposed, Cllr B Raymond seconded

**F&GP 013/22/23 TO APPROVE THE MINUTES OF THE FINANCE AND GENERAL
PURPOSES COMMITTEE MEETING HELD ON THE 16TH MAY
2022**

It was **RESOLVED** that the minutes of the Finance and General Purposes Committee meeting held on the 16th May 2022, are duly signed as a true record of the meeting.

All agreed.

F&GP 014/22/23

**TO RECEIVE AND CONSIDER THE QUARTERLY MANAGEMENT
ACCOUNTS FOR PERIOD ENDING 30 JUNE 2022**

A report was circulated by the Responsible Finance Officer (RFO), a discussion took place in respect of Income and Expenditure. The underspend accruing due to staff vacancies within the Countryside Team, and the income generated from hall hire.

F&GP 015/22/23

**TO RECEIVE THE COSTS PERTAINING TO VANDALISM AND
FUTURE BUDGET PREPERATION**

A discussion took place.

The F&GP committee would like an additional column to be added to the time sheets from 1st August and all staff to fill in an estimate of the time spent on vandalism that day. That will give 2 months data by the end of September when the budget is to be considered.

Cllr D Alexander advised that if we need to increase precept that a portion of it is due to the need for security and vandalism budgets.

F&GP 016/22/23

**TO RECEIVE AND CONSIDER THE APPLICATION IN RESPECT
OF THE FOLLOWING GRANTS:**

- **HOLY TRINITY BLENDWORTH CHURCH - £1,000** – to go to Council
- **1st HORNDEAN SCOUT GROUP - £500** – to go to Council
- **LIFE EDUCATION WESSEX - £700** – to be deferred

Members discussed the applications and it was agreed to recommend Holy Trinity Church and 1st Horndean Scout Group awards go to Council for approval
Life Education Wessex to be deferred.

A brief discussion took place - Cllr D Alexander suggested more publicity required.

Meeting closed at 7.55pm

.....
Chairman

.....
Dated



HORNDEAN PARISH COUNCIL

FINANCE & GP MEETING : 17th October 2022

SUBJECT OF REPORT: Management Accounts Quarter 2 (April-September) 2022-23

Summary

For the first time this financial year, the year to date position has slipped into an overspend position. This is despite significant underspends in the Countryside Staffing budget due to vacancies.

Income & Expenditure (4-page spreadsheet attached)

The position at the end of September 2022 showed an unfavourable variance, after adjusting for earmarked reserve movements, of £1.6k.

This breaks down to

1. A unfavourable variance against our income target of £0.1k
2. A unfavourable variance against our expenditure budget of £1.5k

Accounts to 30/09/22	YEAR TO DATE INCOME			Notes	YEAR TO DATE EXPENDITURE			Notes
	ACT	BGT	VAR		ACT	BGT	VAR	
Central Costs	396,799	396,301	-498		105,696	97,167	-8,529	Professional Fees (£5.0k), IT (£4.7k)
Grants	0	0	0		3,700	3,700	0	
Napier Hall	11,764	11,682	-82		12,359	12,556	197	
Jubilee Hall	9,622	11,160	1,538		9,730	11,163	1,433	Repairs & Maintenance (£1.2k)
Jubilee Hall - Admin	0	0	0		25,765	19,220	-6,545	Security (£3.6k), Repairs & Maintenance (£2.1k)
Countryside Sites	2,099	2,250	151		1,140	498	-642	
Amenity Sites	2,050	1,050	-1,000	Councillor Grant (£1k)	7,675	5,351	-2,324	Play Equipment (£2.7k)
Open Spaces	0	0	0		76,466	91,388	14,922	Staff Vacancies (£12.2k)
GRAND TOTAL	422,335	422,443	108		242,531	241,044	-1,487	

Income:

The tiny unfavourable variance is due to a £1.0k Councillor Grant offset by a small underachievement against the combined halls income. A reminder that the target for 2022-23 was set at 80% of a 'normal' pre COVID level of income.

As can be seen from the table below, income levels in September have bounced back following a dip in August.

Hall		Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
Napier Hall	BGT	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,943	23,360
	ACT	1,686	2,312	1,983	2,189	1,417	2,177							11,764
	YTD VAR	261	-365	-36	-242	530	-230	1,947	1,947	1,947	1,947	1,947	1,943	
Jubilee Hall	BGT	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	1,860	22,320
	ACT	1,680	1,833	1,498	1,552	1,443	1,615							9,621
	YTD VAR	180	27	362	308	417	245	1,860	1,860	1,860	1,860	1,860	1,860	
Combined Halls	BGT	3,807	3,807	3,807	3,807	3,807	3,807	3,807	3,807	3,807	3,807	3,807	3,803	45,680
	ACT	3,366	4,145	3,481	3,741	2,860	3,792	0	0	0	0	0	0	21,385
	YTD VAR	441	-338	326	66	947	15	3,807	3,807	3,807	3,807	3,807	3,803	
	CUM. YTD VAR	441	103	429	495	1,442	510	5,249	4,317	9,056	8,124	12,863	11,927	
Napier Hall %	BGT %	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	79.8%	
	ACT %	69.3%	95.0%	81.5%	90.0%	58.2%	89.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Jubilee Hall %	BGT %	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	
	ACT %	72.3%	78.8%	64.4%	66.8%	62.1%	69.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Combined Halls %	BGT %	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	80.0%	79.9%	
	ACT %	70.7%	87.1%	73.2%	78.6%	60.1%	79.7%							
	CUM. ACT%	70.7%	78.9%	77.0%	77.4%	73.9%	74.9%							

Expenditure:

The table below shows the lines in the accounts that have year to date variances in excess of £1,000.

INCOME AND EXPENDITURE TO SEPTEMBER 2022			Current Month (SEP)			Year to Date (APR-SEP)			Annual Budget
			Actual	Budget	Variance	Actual	Budget	Variance	
2000	201	Admin Salaries	13,111	13,030	-81	77,087	78,180	-1,093	156,361
4011	201	IT Support	5,740	197	-5,543	8,346	1,182	-7,164	2,360
4035	201	Professional Fees	408	119	-289	5,715	714	-5,001	1,430
1075	305	Halls Income	1,615	1,860	245	9,622	11,160	-1,538	22,320
3009	305	Repairs and Maintenance	1,040	1,125	85	5,556	6,750	-1,194	13,500
3009	306	Repairs and Maintenance	1,070	115	-955	2,795	690	-2,105	1,384
3056	306	Security	1,050	62	-988	6,160	372	-5,788	740
6130	408	Village Centre	0	42	42	1,373	252	-1,121	500
6180	408	Football Pitches Maintenance	0	292	292	50	1,752	-1,702	3,500
6580	408	Play Equipment	0	250	250	4,188	1,500	-2,688	3,000
6500	470	Countryside Team Salaries	7,984	9,725	1,741	46,147	58,350	-12,203	116,698
6510	470	Litter Picking	0	185	185	0	1,110	-1,110	2,220
6638	470	Fencing	0	167	167	2,004	1,002	-1,002	2,000
6640	470	Training for Countryside Team	0	200	200	0	1,200	-1,200	2,400
6648	470	Tree Work & Maintenance	4,350	417	-3,933	4,350	2,502	-1,848	5,000

- i) CC201 Admin Salaries: £1.0k (favourable) due to one week per day included in the budget that has not been called upon.
- ii) CC201 IT Support: £4.7k (unfavourable after adjusting for EMR) due to the installation of a new server.
- iii) CC201 Professional Fees: £5.0k (unfavourable). This is due to seven bills from Glanvilles regarding disputed property issues.
- iv) CC305 Repairs & Maintenance Jubilee Hall: £1.2k (favourable). This is due to the budget for the cleaning of the hall being higher than required.
- v) CC306 Repairs & Maintenance Jubilee Admin: £2.1k (unfavourable).
- vi) CC306 Security Jubilee Admin: £3.6k (unfavourable after adjusting for EMR) due to the security patrols between June and September.
- vii) CC408 Village Centre: £1.1k (unfavourable)
- viii) CC408 Football Pitch Maintenance: £1.7k (favourable). The overseeding of the pitches has been deferred into the next financial year.
- ix) CC408 Play Equipment Maintenance: £2.7k (unfavourable)
- x) CC470 Countryside Salaries: £12.2k (favourable) due to a full time vacancy throughout the financial year and currently two.
- xi) CC470 Litter Picking: £1.1k (favourable) due to the suspension of the contract with the New Blendworth Centre.
- xii) CC470 Fencing: £1.0k (unfavourable)
- xiii) CC470 Staff Training: £1.2k (favourable)
- xiv) CC470 Tree Work: £1.8k (unfavourable)

Balance Sheet (spreadsheet attached)

Current Assets

As at 30th September 2022, Current Assets totalled £534.7k

Cash balances totalled £524.3k. This is at a high level due to the payment of the second part of the precept (covering October to March) being received in September.

Debtors stood at £3.5k consisting of Hall Fees for September 2022.

VAT Debtors stood at £6.8k. The Quarter 2 claim has been submitted.

Liabilities

As at 30th September 2022 Current Liabilities totalled £36.6k.

This comprised of accruals (supplier invoices outstanding) of £36.3k and hall income deposits received that are due for return. (£0.3k)

Reserves (spreadsheet attached)

As at 30th September 2022, General Reserves stood at £321.8k, inflated by the recent arrival of the 2nd tranche of the precept to cover October to March 2023.

£142.0k of the General Reserves are brought forward from 2021-22.

There is a further £176.3k in Earmarked Reserves (EMR).

It should be noted that the Earmarked reserves balance includes the following:

- Future Developments (£79.9k) - the funds retained from the Public Works Loan Board.
- Community Infrastructure Levy (£39.2k) – these funds can only be used on CIL projects.

Therefore, the balance in liquid earmarked reserves stood at £57.2k

Earmarked Reserves

There has been a significant amount of expenditure that has occurred this financial year that could call on earmarked reserves:

- Professional Fees (4035 201)
- Playground Equipment (6580 408)
- Tree Maintenance (6648 470)

If the Earmarked Reserves are used in 22-23, they will need to be replenished in the 23-24 budget.

The overall year to date position is a small overspend, so I would propose that whilst the variance remains at or around breakeven, the Earmarked Reserves are left untouched.

Full Year Forecast

The following assumptions have been made in the levels of income and expenditure in the remainder of the 2022-23 financial year:

1. Hall income remains at the levels received between April and September until the end of the financial year.
2. 2 x Countryside vacancies both filled by December.
3. The actual cost of the Speed Indicator Device (SID) has been fed in.
4. Football Pitch Overseeding has been deferred into 2023-24.
5. A reduction in spending on volatile lines (e.g. Legal Expenses, Playground Equipment, Tree Maintenance), of expenditure back to lower levels.

This would result in a **small overspend position of c£5k** at year end, pending the decision to be made with regards to using Earmarked Reserves in the current year (outlined in the previous paragraph).

The significant year end forecast variances on income and expenditure are shown in the table below.

FULL YEAR FORECAST (to 31st March 2023)			FULL YEAR VAR
4011	201	IT Support	-4,664
4035	201	Professional Fees	-6,085
4062	201	Public Events	-2,257
1075	305	Halls Income	3,093
3009	306	Repairs and Maintenance	-4,412
3056	306	Security	-3,588
6180	408	Football Pitches Maintenance	3,450
6580	408	Play Equipment	-6,286
6500	470	Countryside Team Salaries	19,451
6648	470	Tree Work & Maintenance	-1,848

Report Prepared by Simon Ritson, Responsible Finance Officer, 10th October 2022

INCOME AND EXPENDITURE TO SEPTEMBER 2022										Current Month (SEP)			Year to Date (APR-SEP)			Annual Budget	To/From EMRs	Notes			
										Actual	Budget	Variance	Actual	Budget	Variance						
Jubilee Hall																					
1075	305	Halls Income								1,615	1,860	245	9,622	11,160	1,538	22,320		No Casual Bookings			
		TOTAL INCOME								1,615	1,860	245	9,622	11,160	1,538	22,320	0				
2050	305	Staff Travel & Expenses								0	0	0	0	0	0	0					
3001	305	Rates								0	0	0	1,747	1,780	33	1,780					
3002	305	Utilities								172	300	128	1,203	1,050	-153	3,606					
3008	305	Licensing								0	0	0	544	575	31	575					
3009	305	Repairs and Maintenance								1,040	1,125	85	5,556	6,250	694	15,500		Budget for Hall Cleaning Higher than actual			
3052	305	Janitorial Supplies								0	8	8	0	48	48	100					
3055	305	Caretaker Salaries								0	0	0	0	0	0	0					
3056	305	Security								15	68	53	87	408	321	814					
3060	305	Telephones								101	92	-9	593	552	-41	1,107					
4035	305	Professional Fees								0	0	0	0	0	0	0					
		TOTAL EXPENDITURE								1,328	1,593	265	9,730	11,163	1,433	21,481	0				
Jubilee Hall - Admin																					
3001	306	Rates								0	0	0	2,146	2,190	44	2,190					
3002	306	Utilities								110	343	233	1,169	1,203	34	4,121					
3009	306	Repairs and Maintenance								1,070	115	955	2,795	690	2,105	1,364					
3010	306	Vandalism								0	0	0	869	0	-869	0					
3020	306	Cleaning Salaries								124	103	-21	743	618	-125	1,238					
3021	306	Janitorial Supplies								0	8	8	0	48	48	100					
3056	306	Security								1,050	62	988	5,160	372	5,788	740	2,200	Goldcrest Patrol: June to September 2022			
3060	306	Telephones								139	139	0	818	834	16	1,673					
8000	306	Loan Interest								0	0	0	13,265	13,265	0	26,531					
		TOTAL EXPENDITURE								2,493	770	-1,723	27,965	19,220	-8,745	37,977	2,200				
Countryside Sites																					
1005	407	HLS Payments								0	0	0	0	0	0	7,863		No payment for Woodlands			
1030	407	Rural Payments Scheme								0	0	0	1,489	1,500	11	3,116					
1035	407	Catherington Down								0	0	0	750	750	0	750					
1038	407	Councilor Grants								-140	0	140	-140	0	140	0					
1055	407	Other Grants								0	0	0	0	0	0	0					
1110	407	Miscellaneous Income								0	0	0	0	0	0	0					
		TOTAL INCOME								-140	0	140	2,099	2,250	151	11,729	0				
6010	407	Catherington Down								0	0	0	16	0	-16	0					
6020	407	Catherington Lith								0	0	0	13	0	-13	0					
6030	407	Catherington Pond								0	0	0	0	0	0	0					
6050	407	Dell Piece								0	0	0	0	0	0	0					
6054	407	Downs Parl								0	0	0	0	0	0	0					
6060	407	Hazleton Common								0	0	0	18	0	-18	0					
6070	407	Jubilee Field								0	0	0	8	0	-8	0					
6150	407	Yoells Copse								0	0	0	1,032	0	-1,032	0		Path Repairs - Grant Funded (received in 21-22)			
6160	407	Other Sites								48	83	35	53	498	445	1,000					
		TOTAL EXPENDITURE								48	83	35	1,140	498	-642	1,000	0				

INCOME AND EXPENDITURE TO SEPTEMBER 2022										Notes
Amenity Sites										
		Current Month (SEP)		Year to Date (APR-SEP)		Annual Budget	To/From EMRs			
		Actual	Budget	Variance	Actual			Budget	Variance	
1025	408	175	175	0	1,050	1,050	0	2,100	Clr Woodard - 5 Heads Rec Swing	
1038	408	0	0	0	1,000	0	-1,000	0		
		175	175	0	2,050	1,050	-1,000	2,100		
3001	408	0	0	0	1,223	1,247	24	1,247		
3099	408	0	0	0	0	0	0	0		
3010	408	0	0	0	39	0	-39	0		
3150	408	60	0	-60	60	0	-60	170		
6052	408	0	0	0	0	0	0	0		
6054	408	0	0	0	0	0	0	0		
6070	408	0	0	0	700	0	-700	0		
6115	408	0	0	0	0	0	0	0		
6120	408	0	0	0	0	0	0	0		
6122	408	0	0	0	0	0	0	0		
6130	408	0	42	42	1,373	252	-1,121	500	Flower Pillar Displays	
6160	408	0	100	100	42	600	558	1,200		
6180	408	0	292	292	30	1,752	1,722	3,500	Overspending deferred jobs 2023-24	
6205	408	0	0	0	0	0	0	300		
6580	408	0	250	250	4,188	1,500	-2,688	3,000		
6582	408	0	0	0	0	0	0	0		
		60	684	624	7,675	5,351	-2,324	9,917	0	
Open Spaces										
3010	470	0	0	0	93	0	-93	0		
3060	470	35	32	-3	208	192	-16	385		
4062	470	0	0	0	0	0	0	600		
6500	470	7,994	9,725	1,741	46,347	56,390	12,203	116,698	Vacancies	
6510	470	0	185	185	70	1,110	1,110	2,220	New Blendworth Contract suspended	
6530	470	1,512	1,512	0	3,023	3,024	1	6,047		
6590	470	55	167	112	523	1,002	479	2,000		
6592	470	0	125	125	72	750	678	1,500		
6620	470	633	375	-258	1,556	2,250	694	4,500		
6624	470	255	345	90	1,620	2,070	450	4,143		
6636	470	16,850	17,000	150	16,850	17,000	150	17,000		
6638	470	0	167	167	2,004	1,002	-1,002	2,000		
6640	470	0	200	200	0	1,200	1,200	2,400		
6648	470	4,350	417	-3,933	4,350	2,502	-1,848	5,000		
6650	470	20	52	32	20	312	292	624		
6651	470	0	104	104	0	624	624	1,248		
6661	470	0	0	0	6,770	0	-6,770	0	6,770	
		31,694	30,406	-1,288	83,236	91,388	8,152	166,365	6,770	

GRAND TOTAL INCOME	200,105	200,071	-34	429,310	422,443	-6,867	457,090	6,975
GRAND TOTAL EXPENDITURE	66,844	58,659	-8,185	254,001	241,044	-12,957	458,848	9,270
GRAND TOTAL NET EXPENDITURE OVER INCOME	133,261	141,412	8,151	175,309	181,399	6,091	-1,758	-2,295

INCOME AND EXPENDITURE TO SEPTEMBER 2022									
Current Month (SEP)				Year to Date (APR-SEP)			Annual	To/From	Notes
	Actual	Budget	Variance	Actual	Budget	Variance	Budget	EMRs	
GRAND TOTAL INCOME	200,105	200,071	-34	429,310	422,443	-6,867	457,090	6,975	
GRAND TOTAL EXPENDITURE	66,844	58,659	-8,185	254,001	241,044	-12,957	458,848	9,270	
GRAND TOTAL NET EXPENDITURE OVER INCOME	133,261	141,412	8,151	175,309	181,399	6,091	-1,758	-2,295	

ADJUSTMENTS FOR EMRs									
	Current Month (SEP)			Year to Date (APR-SEP)			EMRs	PER	Notes
6661 470				-1,407				1	Anti Slip Decking (Boardwalk)
6661 470				-5,363				2	250 Sleepers for Dell Piece West Boardwalks
3056 306				-2,200				3	Security Cameras - Jubilee
4011 201	-2,500			-2,500				6	New Server
TOTAL EXPENDITURE	-2,500			-11,470			11,470		
1049 201							350	1	CIL Monies
TOTAL INCOME	0			6,975			-6,975		
NET TRANSFER	2,500			4,495					

RESTATE AFTER ADJUSTMENTS									
GRAND TOTAL INCOME	200,105	200,071	-34	422,335	422,443	108	457,090		
GRAND TOTAL EXPENDITURE	64,344	58,659	-5,685	242,531	241,044	-1,487	458,848		
GRAND TOTAL NET EXPENDITURE OVER INCOME	135,761	141,412	5,651	179,804	181,399	1,596	-1,758		

**Horndean Parish Council Balance Sheet
to the end of September 2022**

Current Assets		£££
Debtors - Sales Ledger		3,542
Debtors - VAT Control A/C		6,836
Co-op No. 1 Account		242,248
Cambridge & Counties Account		242,474
Lloyds Bank Current Account		39,619
Total Current Assets		534,719
Current Liabilities		
Creditors		0
Accruals		36,280
Hall Income Deposits		300
Receipts in Advance		0
Total Current Liabilities		36,580
Total Assets Less Current Liabilities		498,138

Hordean Parish Council Reserves

Represented By :-	
General Funds	321,837
IT Equipment EMR	0
Vehicle Replacement EMR	10,000
Jubilee Hall Improvements EMR	7,800
Napier Hall Improvements EMR	2,000
The Granary Maintenance EMR	2,000
Lith Avenue/Lane EMR	3,000
Jubilee Hall Project EMR	0
New Playground Fund EMR	7,000
Grounds Equipment EMR	2,500
Legal Costs EMR	4,000
Election EMR	2,000
Fencing EMR	4,000
Tree Maintenance EMR	4,000
LychGate Repairs EMR	2,000
Community Infrastructure Levy EMR	39,196
Land East of Horndean EMR	1,900
Five Heads Rec Playground EMR	5,000
Future Development Facilities EMR	79,905
Total Earmarked Reserves	176,301
Total Equity	498,138

Must be spent on CIL projects



HORNDEAN PARISH COUNCIL DRAFT BUDGET FOR 2023-24

A Recap

The draft budget has been built from the bottom up by considering the full year income and expenditure for 2021-22 and year to date April to August for 2022-23 with updates made when data for September has clarified the position.

If the annual invoice for the current year has been received an inflation estimate is based on 23-24 only. For those lines where annual invoices have yet to be received the inflation estimate covers two years.

Precept

The table below shows the Band D precept since 2013-14.

A reminder that the precept was increased by 2% last year.

Year	£££	Change
2013-14 Band D Precept	£80.05	n/a
2014-15 Band D Precept	£80.05	0.0%
2015-16 Band D Precept	£72.04	-10.0%
2016-17 Band D Precept	£72.04	0.0%
2017-18 Band D Precept	£72.04	0.0%
2018-19 Band D Precept	£72.04	0.0%
2019-20 Band D Precept	£74.92	4.0%
2020-21 Band D Precept	£74.92	0.0%
2021-22 Band D Precept	£74.92	0.0%
2022-23 Band D Precept	£76.42	2.0%

Note: A 1% increase in the precept, given the current tax base, would result in an additional c£4k in funds being generated.

Key assumptions contained in the Budget

Income:

- Hall Income target set at 75% of pre-COVID 2019-20 outturn. For the period April to September 2022 the actual % has been 74.9%.
- Hall Income – assumed that the prices increased of 10% agreed at Full Council on the 3rd October 2022 will not reduce the demand for the halls. The increase of 10% generates c£4.2k additional income across both halls.
- Football Pitches Hire - prices increased by 10%.
- Higher Level Stewardship – the fund received have reduced in 2022-23 as we are no longer paid for Woodlands.

Expenditure: Staffing:

- The Admin staffing budget remains as it is including an additional day and overtime.
- The Countryside staffing budget remains at 4.0 WTE
- A cost of living inflation rate of 5% has been applied, which is approximately half of the current rate of inflation as at the end of August 2022. *(As a guide, the NJC offer, that has been rejected, is for a flat £1,925 for all staff. This would represent increases between 4.1% and 10.5% for Horndean Parish Council staff)*
- A performance related inflation rate of 2% has been applied to all admin and countryside staff. This gives a PRP pot of £4.2k and is the maximum that could be awarded across all staff. Note: A 1% increase adds approximately £2.5k to the budget.
- Employer's National Insurance Rate has been reduced back to 13.80% following the recent mini budget.
- Assumed that the minimum wage will be set at £10.14 per hour *(this is based on the government's current plans to increase the minimum wage every year in line with average earnings. However, the actual minimum wage rates in 2023 could be different if the government changes its plans)*. I have adjusted the Caretaker's Salary to this new threshold resulting in an increase of 6.7% to his salary. I have also increased the three Estate Warden Posts to this base level.
- The Employer's Pension Rate for 2023-24 is due from the Hampshire Pension Fund in the coming weeks. I have left the rate as it is for 2022-23 for this first draft.

Expenditure: Non Staffing:

201 Finance and General Purposes.

- 4035 (Professional Fees) – the current year has seen substantial solicitor costs that have exceeded the budget. In this first draft I have increased the budget significantly.
- 4062 (Public Events) – the quotes we have received for this years' events have increased significantly and the budget has been adjusted accordingly.

301 Napier Hall

- 3002 (Utilities) – the fixed terms for gas and electricity expire in 2026 and 2025 so the budget is based on the full year usage during the 2021-22 financial year.

305 Jubilee Hall

- 3002 (Utilities) – the fixed term for electricity expires in 2026 so the budget is based on the full year usage during the 2021-22 financial year.

306 Jubilee Hall Admin

- 3002 (Utilities) – the fixed terms for gas and electricity expire in August 2023 so the budget is based on the full year usage during the 2021-22 financial year but with the tariff increasing (by approximately 350%) from September in line with the best available fixed term deal that our broker, Black Sheep, has found.
- 3056 (Security) – assumed that six months of security guards will be needed during 2023-24. Each month costs approximately £1.1k per month.

408 Amenity Sites

- 6580 (Play Equipment) – as the equipment ages the costs of repairs have increased so I have increased the budget for 2023-24.

470 Other Open Spaces

- 6510 (Litter Picking) – the New Blendworth Centre have not re-started their work since the outbreak of COVID. I have assumed that this arrangement will not be resumed.
- 6620 (Motor Vehicle Costs) – I have used the current fuel inflation and applied it to the full year use of 2021-22 although if the team returns to full capacity this could increase. I have also increased the repairs budget as the vehicles age.

At the Budget Workshop held on the 26th September, Council asked for some adjustments to be made to the budget. These adjustments have been fed into this version of the budget:

Summary of Changes and Issues raised at the Budget Workshop

1. The Employer's National Insurance rate has been reduced to 13.8%. Saving = £2.1k.
2. The invoice from NORSE for grass cutting has been received and has been frozen at 2021 prices, therefore I have reduced the inflation for 23-24 to 5%. Saving = £1.7k.
3. The invoice from Zurich for insurance has been received and therefore allowed a reduction in the inflation level. Saving = £1.3k.
4. Earmarked Reserves. The reserves for Land East of Horndean and Napier Hall Improvements have been removed and the Jubilee Hall Improvements reserve has been reduced. Saving = £8.7k.
5. General Reserves. ½ month of running costs has been removed. Saving = £17.5k.

Reserves

The table below shows the level of Reserves held at the end of each of the last 7 financial years. As can be seen General Reserves were at their highest at the end of March 2018 when they stood at £274.9k but fell as low as £94.2k at the end of March 2021 following the closure of halls due to COVID. The bounce back during 21-22 was due to a higher level of hall income (c70% v a budget of 30% per COVID levels) and Countryside Staff vacancies.

Horndean Parish Council Reserves	Mar-16	Mar-17	Mar-18	Mar-19	Mar-20	Mar-21	Mar-22
Total General Funds	222,497	241,883	274,906	177,461	144,745	94,192	153,965
War Memorials EMR	0	0	0	0	0	0	0
IT Equipment EMR	2,595	1,500	3,000	4,500	6,000	6,000	2,500
Vehicle Replacement EMR	9,508	5,000	10,000	15,000	20,000	382	4,495
Play Equipment EMR	13,500	0	0	0	0	0	0
Jubilee Hall Improvements EMR	0	0	0	0	0	0	10,000
Napier Hall Improvements EMR	17,050	27,350	21,699	19,669	13,043	13,043	1,000
Staff Contingency EMR	5,000	0	6,438	0	0	0	0
The Granary Maintenance EMR	4,910	6,000	6,000	6,000	6,000	6,000	2,000
Lith Avenue/Lane EMR	5,920	7,000	7,000	3,838	3,838	3,838	3,000
Jubilee Hall Project EMR	30,825	41,125	39,351	149,345	140,864	125,483	79,905
New Playground Fund EMR	32,574	36,858	36,858	0	15,000	7,000	7,000
Grounds Equipment EMR	10,000	10,000	10,000	4,517	4,517	4,517	2,500
Legal Costs EMR	10,000	10,000	10,000	10,000	10,000	10,000	4,000
Election EMR	3,000	4,000	5,000	6,000	5,522	5,522	2,000
Lovedean Solar Farm EMR	0	5,000	541	0	0	0	0
Fencing EMR	0	0	5,000	5,000	5,000	5,000	4,000
Tree Maintenance EMR	0	0	4,000	0	757	0	4,000
LychGate Repairs EMR	0	0	500	1,000	1,500	1,500	1,500
South Downs National Park EMR	0	0	0	0	0	6,569	69
Community Infrastructure Levy EMR	0	0	0	7,567	21,000	32,973	38,990
Land East of Horndean EMR	0	0	0	7,250	7,250	6,650	1,900
Wagtail Road EMR	0	0	0	4,000	3,750	3,750	0
Total Earmarked Reserves	144,882	153,833	165,387	243,686	264,041	238,227	168,859
Total Reserves	367,379	395,716	440,293	421,147	408,786	332,419	322,824
Total Funds Less Jubilee Hall Project & CIL	336,554	354,591	400,942	264,235	246,922	173,963	203,929

The forecast for levels of reserves as at 01.04.23 has been complicated this year by the inflationary pressures and the vacancies in the Countryside team.

The following assumptions have been made in the levels of income and expenditure in the remainder of the 2022-23 financial year and have been updated following the closure of the September accounts:

1. Hall income remains at the levels received between April and September until the end of the financial year.
2. 2 x Countryside vacancies filled by December.
3. The actual cost of the Speed Indicator Device (SID) has been fed in.
4. Football Pitch Overseeding has been deferred into 2023-24
5. A reduction in spending on volatile lines (e.g. Legal Expenses, Playground Equipment, Tree Maintenance), of expenditure back to lower levels.

This would result in a **small overspend position of c£5k** at year end (after adjusting for earmarked reserve movements).

In previous budgets it had been the intention to increase some specific earmarked reserves over a time scale to reach a required level. This intention has been fed into Column C on the Reserves document and would add £6.5k to Earmarked reserves.

In Column D some Earmarked Reserves are replenished.

If Council choose not to utilise the Earmarked Reserves (for Professional Fees, Playgrounds and Tree Maintenance) during 2022-23 then there is the opportunity to reduce the replenishment in the 2023-24 Budget.

A further review of Reserves is taken at the end of the financial year when actual figures are available.

Column F shows, in yellow, the (draft) number of months running costs held in General Reserves and Total Reserves based on two figures, total expenditure and net expenditure.

As can be seen the forecast level of reserves sits at the lower end of the suggested range.

Awaiting information:

- Tax base – usually available around the end of November.
- Employer's Pension Contribution %. The Hampshire Pension Fund is evaluated by an actuary every 3 years and 22-23 is the final year of 3. The new rates should be available soon.

General

The economic and political landscape that currently faces the United Kingdom and the World are contributing to making the budget for 2023-24 one of the most challenging in recent history.

GAS & ELECTRICITY CONTRACTS			Contract Dates	
Ref.	Site	Service	Start	End
1	Jubilee Admin	Electricity	14/08/2020	13/08/2023
2	Jubilee Admin	Gas	27/08/2020	26/08/2023
3	Jubilee Hall	Electricity	01/02/2022	31/01/2026
4	Napier Hall	Gas	01/02/2022	31/01/2026
5	Napier Hall	Electricity	03/03/2022	02/03/2025

Summary

The enclosed spreadsheets consist of the following pages:

1. Summary. This is an A4 document. The title of the document is in pink for ease of reference. The sheet summarises the data. At the foot of the page, shaded grey, there is a grand total for income and expenditure and then proposed transfers out of earmarked and general reserves. The tax base is assumed to be as per last year until we receive the data from East Hampshire District Council, resulting in a Band d precept value.
2. Staffing. This is a **confidential** A4 document. The title of the document is in pink for ease of reference. Lines are referenced in the first column. (A4)
3. Reserves. This is an A4 document. The title of the document is in pink for ease of reference. The funds are referenced in the first column and the columns are referenced A to F (in orange).
 - Column A shows the levels of General and Earmarked Reserves at the end of August 2022.
 - Column B shows the forecast levels of General and Earmarked Reserves at the end of April 2023 as per the assumptions laid out in this document. Obviously, this figure could go up or down in the remainder of the financial year.
 - Column C shows proposed increases to Earmarked Reserves agreed in a previous year.
 - Column D shows further proposed increases to Earmarked Reserves. These could be trimmed at the discretion of Council.
 - Column E shows amendments made following the Budget Workshop.
 - Column F shows the revised forecast levels of reserves and the number of months of running costs is shown in yellow as at 1st April 2023.

As can be seen on the Summary page, with the assumptions contained in this document, the result is a (draft) 8.6% precept increase.

Approximately £4,000 of expenditure equates to 1% precept change.

Other Considerations

The full impact of the energy increases will hit the Council over the next few years.

Horndean Parish Council		FINAL BUDGET (DRAFT) 2023-24							SUMMARY						
Cost Centre Code		Cost Centre Name		FULL YR ACTUAL 2021-22	FULL YR BUDGET 2022-23	YTD ACT APR-AUG 2022-23	FULL YR BUDGET 2023-24	Change	Notes						
201	Central Costs	181,005	194,237	78,389	207,124	12,886									
222	Grants	2,845	5,000	3,700	5,000	0									
	TOTAL EXPENDITURE	183,850	199,237	82,089	212,124	12,886									
201	Central Costs	-20,221	-5,764	-11,589	-7,704	-1,940									
	TOTAL INCOME	-20,221	-5,764	-11,589	-7,704	-1,940									
	NET EXPENDITURE	163,630	193,473	70,500	204,420	10,946									
301	Napier Hall	21,363	22,870	10,944	23,474	604									
305	Jubilee Hall	63,276	21,481	8,402	19,258	-2,224									
306	Jubilee Admin	36,718	37,976	25,472	49,999	12,024									
	TOTAL EXPENDITURE	121,356	82,328	44,818	92,731	10,404									
301	Napier Hall	-19,718	-23,360	-9,587	-24,090	-730									
305	Jubilee Hall	-18,973	-22,320	-8,007	-20,925	1,395									
	TOTAL INCOME	-38,691	-45,680	-17,594	-45,015	665									
	NET EXPENDITURE	82,665	36,648	27,223	47,716	11,069									
407	Countryside Sites	12,931	1,000	1,091	1,000	0									
408	Amenity Sites	5,533	9,917	7,614	11,778	1,861									
470	Other Open Spaces Costs	145,780	166,364	51,543	172,560	6,195									
	TOTAL EXPENDITURE	164,243	177,281	60,248	185,338	8,057									
407	Countryside Sites	-18,667	-11,729	-2,239	-9,942	1,787									
408	Amenity Sites	-2,013	-2,100	-1,875	-2,310	-210									
	TOTAL INCOME	-20,680	-13,829	-4,114	-12,252	1,577									
	NET EXPENDITURE	143,564	163,452	56,133	173,086	9,634									
	GRAND TOTAL EXPENDITURE	469,450	458,847	187,154	490,193	31,346									
	GRAND TOTAL INCOME	-79,591	-65,273	-33,298	-64,971	302									
	GRAND NET EXPENDITURE	389,859	393,574	153,856	425,222	31,648									
	EARMARKED RESERVES		12,005		17,800	5,795									
	GENERAL RESERVES		-13,763		-17,500	-3,737									
	GRAND TOTAL		391,816		425,522	33,706									
	EHDC Allowance (tax Support Grant)		0		0										
	Precept		391,816		425,522										
	Tax Base		5,127.28		5,127.28										
	2022-23 / 2023-24 Band d precept		£76.42		£82.99	8.60%									

RESERVES

Code	RESERVES	A	B	C	D	E	F	Notes
		ACT Aug-22	Q4 FCAST Mar-23	F&GP 22-23	Other Adj.	Precept Adj.	Forecast Apr-23	
310	GENERAL FUNDS	144,024	135,281			-17,500	117,781	
		144,024	135,281	0	0	-17,500	117,781	
	No. of Months Running Costs						3.3	Forecast GR at 01/04/23 divided by Net Expenditure Budget
	No. of Months Running Costs						2.9	Forecast GR at 01/04/23 divided by Expenditure Budget
	No. of Months Running Costs (JPAG)						3.7	Forecast GR at 01/04/23 as defined by JPAG (NRE Less Transfers to EMR Less Loan Payments)
	EARMARKED FUNDS							
325	IT Equipment EMR	2,500	0		1,000		1,000	building reserve back to £1,000 per annum
326	Vehicle Replacement EMR	10,000	10,000	5,000			15,000	building reserve back to £25,000 at £5k per annum
328	Jubilee Hall Improvements EMR	7,800	7,800			-3,800	4,000	
329	Napier Hall Improvements EMR	2,000	2,000	1,000		-3,000	0	remove
334	The Granary Maintenance EMR	2,000	2,000				2,000	
338	Lith Avenue/Lane EMR	3,000	3,000				3,000	
341	New Playground Fund EMR	7,000	0		7,000		7,000	top up may not be required in entirety
342	Grounds Equipment EMR	2,500	2,500				2,500	
343	Legal Costs EMR	4,000	0		4,000		4,000	top up may not be required in entirety
344	Election EMR	2,000	2,000				2,000	
346	Fencing EMR	4,000	0		4,000		4,000	top up may not be required in entirety
347	Tree Maintenance EMR	4,000	0		4,000		4,000	top up may not be required in entirety
348	LychGate Repairs EMR	2,000	2,000	500	4,000		4,000	top up may not be required in entirety
350	Community Infrastructure Levy EMR	39,196	10,000				2,500	increased pa by £500 to reach £5k for possible for repair works in 2027/28
351	Land East of Horndean EMR	1,900	1,900			-1,900	0	
353	Five Heads Rec Playground EMR	5,000	0				0	
354	Future Development Facilities EMR	79,905	79,905				79,905	
	TOTAL OF EARMARKED FUNDS	178,801	123,105	6,500	20,000	-8,700	140,905	
	GRAND TOTAL	322,825	258,386	6,500	20,000	-26,200	258,686	
	No. of Months Running Costs						7.3	Forecast Total Reserves at 01/04/23 divided by Net Expenditure Budget
	No. of Months Running Costs						6.3	Forecast Total Reserves at 01/04/23 divided by Expenditure Budget

DESCRIPTION OF FUNDS

325	IT Equipment EMR	Reserve for future IT upgrades
326	Vehicle Replacement EMR	Assumed Lifecycle 5 years. Funding being re-built.
328	Jubilee Hall Improvements EMR	Reserve for future maintenance on Jubilee Hall and unexpected costs associated with the move to Jubilee Hall
329	Napier Hall Improvements EMR	Reserve for future maintenance on Napier Hall
334	The Granary Maintenance EMR	Reserve for future maintenance on the Granary
338	Lith Avenue/Lane EMR	Reserve for future maintenance on the Lith Re-surfacing
341	New Playground Fund EMR	Reserve for maintenance/upgrades to existing Play area Equipment
342	Grounds Equipment EMR	Reserve for purchase of large pieces of equipment
343	Legal Costs EMR	Reserve for major legal and professional expenses
344	Election EMR	Funds for Parish Elections
346	Fencing EMR	Reserve for major fencing works
347	Tree Maintenance EMR	Reserve for major tree works
348	LychGate Repairs EMR	Funds to be increased year on year to prepare for any major project
350	Community Infrastructure Levy EMR	Funds Received stored here until projects to spend monies identified
351	Land East of Horndean EMR	Reserve for costs associated with Land East of Horndean
353	Five Heads Rec Playground EMR	Reserve for upgrade of Play facilities at Five Heads Recreation Ground
354	Future Development Facilities EMR	Reserve for costs associated with future developments



HORNDEAN PARISH COUNCIL Grant Application Form

Please refer to Grants Procedure Notes overleaf before completing this form.

Name of Organisation making the application:

Horndean Technology College

Name of Person to whom correspondence should be addressed:

Linda Miles

Address for correspondence:

Barton Cross
Horndean
Hampshire PO8 9PA

Payee for Grant and Bank Details:

Horndean Technology
College
(H.T.C.)

Email Address:

linda.miles@horndean.kc.hants.sch.uk

Daytime Tel:

023 92 599753

Details of the organisation (What do you do?):

Community Lunch Club

Period of Grant:

2022

What is the Grant for? (Give details of the project – continue on separate sheet if necessary):

To assist towards the cost of providing local Senior Citizens with a Christmas lunch and Entertainment. The event is to be held on Wednesday 7 December 2022.

Amount of Grant applied for:

£250

Have you applied to any other body for a grant towards this project? (if Yes please give details):

Clanfield Parish Council
Rowlands Castle Parish Council

How else do you raise income? (Give details of subscriptions, fund raising etc. – continue on separate sheet if necessary):

Contribution from attendees towards the cost of the food for this event.

What age groups do you cater for?

50+

Total Membership:

max
150

Where and when do you meet?

Horndean Technology College –
small group meet every Wednesday
plus the Annual Christmas Lunch.

You must attach the following to your application

- Last year's accounts
- Your current business plan, minutes of your last AGM or similar
- Business plan & last 3 years AGM minutes (extended grants only)

Signature of Responsible Adult (e.g. Chairman, President, Leader):

Date:

15 September 2022

For Horndean Parish Council use only



rec'd.
23/9/22



Horndean Technology College,
Barton Cross, Horndean PO8 9PQ

T 023 9259 4325 • F 023 9259 1108

www.horndeantc.hants.sch.uk

general@horndeantc.hants.sch.uk

Headteacher Julie Summerfield

15 September 2022

Dear Clerk to the Parish Council

Application from Horndean Technology College Lunch Club

On Wednesday 7 December 2022 we are planning to hold the 22nd Christmas Lunch for local residents and members of various senior citizens clubs in the Horndean, Rowlands Castle and Clanfield areas. Last year we sent out invitations and approximately 150 people enjoyed a superb two course festive lunch with wine, beer and soft drinks included. We also held a free raffle, with the majority of the prizes being donated by local companies. Students from the college served the lunch and then entertained everyone by playing musical instruments and carol singing.

The cost of the event will be £16.00 per head, which remains the same as last year, and we ask for a donation of £8.00 from the attendees. All other expenses are then hopefully met by grants and the College.

If you require any further information please do not hesitate to contact me.

Yours sincerely

Linda

Linda Miles
Community Facilities Manager



facebook.com/HorndeanTechnologyCollege



Breakdown of costs for Pensioners Christmas Lunch 2022

Expenditure

Lunches - 150 x £16	-	£2400.00
Soft drinks etc.	-	£ 150.00
Crackers, Napkins etc.	-	£ 90.00
 TOTAL	-	 £2640.00

Proposed Income

Attendees - 150 x £8.00	-	£ 1200.00
EHDC	-	£ 1000.00
Horndean Parish Council	-	£ 250.00
Clanfield Parish Council	-	£ 100.00
Rowlands Castle Parish Council	-	£ 50.00
 TOTAL	-	 £2600.00

Any shortfall will be met by HTC

Home-Start Butser
Winton House Centre
18 High Street
Petersfield
Hampshire GU32 3JL

T 01730-233755
F 01730-233755
E office@homestart-butser.org.uk
W www.homestart-butser.org.uk



HORNDEAN PARISH COUNCIL

GRANT APPLICATION FORM 2022/23

Home-Start Butser recruits, train and supervise local volunteers with parenting experience to support families who have at least one child under five years old. Our volunteers visit families every week. They offer practical and emotional support in an efficient, structured and cost-effective way supporting parents as they grow in confidence, strengthen their relationships with their children, and widen their links with the local community. We run two Family Groups.

East Hampshire contains areas of severe deprivation, with families' isolation increased in areas which are geographically distant and poorly served by transport links. We see a growing trend in the number of families with young children experiencing entrenched and multiple needs. Social isolation and mental health continue to be the main reasons. The number of such cases that we take on is growing. We work closely with GPs, Health Visitors, schools, pre-schools, Housing, Children's Services.

The earliest years make the biggest impact: Home-Start makes sure those years count so that no child's future is limited. Children who are raised in a stable, loving, family environment are more likely to have a positive and healthy future.

We are currently supporting 12 families to date living in the Horndean parish. It costs on average **£1200** to support a family for a year. We would be grateful for funding from the Parish Council to help us continue supporting local families in Horndean.

IT TAKES A VILLAGE TO RAISE A CHILD

Home-Start Butser.
Registered Office : Winton House Centre, 18 High Street, Petersfield, Hampshire GU32 3JL
A charitable company limited by guarantee. Charity Number 1140692. Company Number 7508097



HORNDLEAN PARISH COUNCIL Grant Application Form

Please refer to Grants Procedure Notes overleaf before completing this form.

Name of Organisation making the application:

Home-Start Butser

Name of Person to whom correspondence
should be addressed:

USA Walsh

Address for correspondence:

Home-Start Butser
Winton House Centre
18 High Street
Petersfield
GU32 3JL

Email Address:

office@homestart-butser.org.uk

Daytime Tel:

01730 233755

Payee for Grant and Bank Details:

Details of the organisation (What do you do?): As see supporting
document.

Period of Grant:

1 year.

What is the Grant for? (Give details of the project – continue on separate sheet if necessary):

Pls see supporting document.

Support to date of 12 horndean families.

Amount of Grant
applied for:

£500

Have you applied to any other body for a grant towards this project? (if Yes please give
details):

NO

How else do you raise income? (Give details of subscriptions, fund raising etc. – continue on separate sheet if
necessary):

Pls see annual report attached.
Personal donations, grants & trusts, Just Giving,
fundraising events.

What age groups
do you cater for?

under 5
years.

Total
Membership:
100 families
Per Annum

Where and when do you meet?

Head Office Petersfield
Southern Parishes East Hampshire.

You must attach the following to your application

- Last year's accounts
- Your current business plan, minutes of your last AGM or similar
- Business plan & last 3 years AGM minutes (extended grants only)

Signature of Responsible Adult (e.g. Chairman, President, Leader):

Date: 11.7.22.

For Horndean Parish Council use only

Home-Start Butser
Statement of Financial Activities
(including summary income and expenditure account)
For the year ended 31 March 2021

	Notes	Unrestricted funds	Restricted funds	Total funds 2021	Prior year funds
		£	£	£	£
Income	3				
Income and endowments from:					
Donations and legacies		107,043	22,410	129,453	83,994
Charitable activities			67,833	67,833	37,287
Other trading activities		11,399		11,399	20,757
Investments		439		439	441
Total		118,881	90,243	209,124	142,479
Expenditure	5				
Expenditure on:					
Raising funds		14,497	714	15,211	17,773
Charitable activities		29,708	80,195	109,903	112,478
Total		44,205	80,909	125,114	130,251
Net income/(expenditure)		74,676	9,334	84,010	12,228
Reconciliation of funds:					
Total funds brought forward		69,349	30,478	99,827	87,599
Total funds carried forward		144,025	39,812	183,837	99,827

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Home-Start Butser

Balance Sheet as at 31 March 2021

	Notes	Unrestricted funds	Restricted funds	Total funds 2021	Prior year funds
Current Assets					
Cash at Bank and in Hand	11	146,318	39,812	186,130	104,887
Debtors					
Creditors					
Amounts falling due within one year	10	2,293		2,293	5,060
Total Net Assets		144,025	39,812	183,837	99,827
Funds	12				
Unrestricted Funds		144,025		144,025	69,349
Restricted Funds			39,812	39,812	30,478
Total Funds		144,025	39,812	183,837	99,827

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The notes on the following pages form part of these accounts.

Signed:

Terry Doubleday,
Chair of Trustees on behalf of the trustees.

Approved by the trustees on 11 November 2021

Note 3. Income

		Unrestricted	Restricted	Grand Total	Prior Year
Donations and Legacies	Donations and Gifts	69,344	22,410	91,754	54,109
	General grants provided by government/other charities	21,727		21,727	25,075
	Gift Aid	5,972		5,972	4,810
	Legacies	10,000		10,000	
Total		107,043	22,410	129,453	83,994
Income from Charitable Activities	Grants for Family Support		67,833	67,833	4,250
	Grants for Family Groups				32,237
	Grants for Promotion				800
Total			67,833	67,833	37,287
Income from other trading activities	100 Club Lottery	5,550		5,550	5,590
	Fundraising	5,536		5,536	14,893
	Income from other trading activities	313		313	274
Total		11,399		11,399	20,757
Investments	Bank Interest Received	439		439	441
Total		118,881	90,243	209,124	142,479

Note 4. Analysis of receipts of government grants (All grants are discretionary)

	Total	Prior Year
Hampshire County Council (various)	2,500	2,500
East Hants District Council (various)	6,350	4,550
Parish Councils (various)	1,500	3,700
	10,350	10,750

Note 5. Expenditure

		Unrestricted	Restricted	Grand Total	Prior Year
Fundraising Costs	100 Club Lottery Costs	1,130		1,130	1,138
	Fundraising agents				2,068
	Staging fundraising events				5,007
	Advertising, marketing, direct mail and publicity	4,214	155	4,369	
Total		5,344	155	5,499	8,213
Cost of Charitable Activities	Family Support	723	78,425	79,148	64,108
	Family Groups				18,091
Total		723	78,425	79,148	82,199
Admin & governance	Admin & governance	38,138	2,329	40,467	39,840
Grand Total		44,205	80,909	125,114	130,252

Note 6. Support Costs

Support Costs are allocated to Fundraising and Charitable Activities as follows:

	Family support	Family groups	Raising funds	Total
Office Staff Costs	12,483	-	3,942	16,425
Rent and room hire	5,015	-	1,584	6,599
Phone and broadband	1,368	-	432	1,800
Office Running Costs	2,148	-	678	2,826
Insurance	717	-	226	943
Home-Start fee	1,976	-	624	2,600
IT Costs	6,488	-	2,049	8,537
Other costs	560	-	177	737
	30,755	-	9,712	40,467

Support Costs are allocated on a fixed percentage basis (normally Family Support 56%, Family Groups 20% and Fund Raising 24%) based on similar proportions for the direct costs and historical ratios. This year, no Family Groups could be run due to COVID restrictions and so the percentage basis has been changed to Family Support 76% and Fund Raising 24%.

Note 7. Fees for examination of the accounts

No fees were paid for the independent examination of the accounts.

Note 8. Paid Employees

8.1 Staff Costs

	Total	Prior Year
Salaries and wages	84,562	86,641
Employers NI contributions	945	2,057
Employers pension contributions	2,638	2,113
Grand Total	88,145	90,811

No employees had emoluments in excess of £60,000 (prior year: nil).

8.2 Average head count in the year

	Total	Prior Year
Average staff head count	6	6
Average equivalent full-time staff	3.8	3.4

8.3 Ex-gratia payments to employees and others (excluding trustees)

Nil (prior year: Each member of staff was given a £500 bonus)

Note 9. Defined contribution pension scheme

Amount of contributions recognised in the SoFA as an expense	2,638
The basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	allocated on a fixed percentage basis (Family Support 76% and Fund Raising 24%) based on similar proportions for the direct costs. Unrestricted funds.

Note 10. Creditors (amounts falling due within one year)

	Unrestricted Funds	Restricted Funds	Total	Prior Year
Hampshire Fire Protection Pensions Trust	75		75	548
HMRC				1,087
Winton House Rent	2,178		2,178	1,374
Family Group Room Hire				420
Hampshire Accountancy Services				246
Petaprint				180
Event ticket pre-payments				312
Other	40		40	893
Total	2,293		2,293	5,060

Note 11. Cash at bank and in hand

	Unrestricted Funds	Restricted Funds	Total	Prior Year
HSBC Current Account	91,184	39,812	130,996	49,841
Shawbrook Savings Account	55,000		55,000	55,000
Petty Cash	134		134	46
Total	146,318	39,812	186,130	104,887

Note 12. Charity Funds

12.1 Details of material funds held and movements during the current reporting period

	Restricted / Unrestricted	Balance brought forward	Income	Expenditure	Balance carried forward
General Fund	Unrestricted	69,349	118,881	(44,205)	144,025
Staff Costs/Salaries	Restricted		27,500	(27,500)	
Childhood Can't Wait	Restricted	17,653		(17,653)	
Because Childhood Matters	Restricted		27,960	(5,349)	22,611
Mental Health Training	Restricted		5,000	(2,870)	2,130
Safeguarding	Restricted	136			136
Baby Massage	Restricted	250		(250)	
Ready Steady Learn	Restricted	2,088	12,633	(14,721)	
CiN Booster Grant	Restricted		3,350	(1,880)	1,470
Nurturing Course	Restricted	2,706			2,706
Loneliness	Restricted		10,000	(6,171)	3,829
Naval Families	Restricted		1,000	(441)	559
Connecting families at Christmas	Restricted		500	(332)	168
PASRIN Family Support	Restricted		950	(950)	
CFG - All non specific grants	Restricted	4,608			4,608
Prep Course - All grants	Restricted	1,855		(894)	961
Volunteer Event	Restricted	382			382
Rebranding/Promotion	Restricted	800		(548)	252
Charitylog	Restricted		1,350	(1,350)	
Grand Total		99,827	209,124	(125,114)	183,837

12.2 Designated funds

Planned Use	Purpose of Designation	Amount
Wind up reserve fund	In the event of having to wind up the charity, to be able to meet all its obligations in a timely manner. This is part of the General Fund (unrestricted).	35,000

Note 13. Transactions with trustees and related parties

13.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity or a related entity.

13.2 Trustees' expenses

Type of expenses reimbursed	This Year	Prior Year
Travel (mainly for Trustees who are also Family Volunteers)	0	795
Total	0	795

Due to COVID restrictions during the year, usual activities requiring reimbursement of expenses did not take place. No Trustee expenses were donated back to the charity (prior year: £695).

13.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period.

Home-Start Butser

Report of the Independent Examiner

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

SIGNED

Date: 5 November 2021

Richard Sherwood FCA Fmgt
4 Bridge Road Emsworth Hampshire PO10 7DS